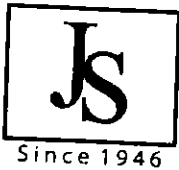


# EXHIBIT D



**JASPAN SCHLESINGER**  
Attorneys at Law LLP

**FILE COPY**

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**DELAWARE OFFICE**  
913 North Market Street  
Wilmington, DE 19801  
Telephone 302.351.8000  
Fax 302.351.8010

June 4, 2009

**Via Regular Mail**

Courtnei E. Thorpe, Esq.  
Baker & Hostetler LLP  
3200 National City Center  
1900 East 9th Street  
Cleveland, Ohio 44114-3485

**Re: Hardship Program Application**  
**Sylvia M. Samuels, BLMIS Account No. 1-S-0494**

Dear Ms. Thorpe:

This firm is counsel to Sylvia M. Samuels, a direct investor with Bernard L. Madoff Investment Securities LLC ("BLMIS"), who previously applied for the Hardship Program established by Irving H. Picard, Esq., Trustee for the Liquidation of the Business of BLMIS (the "Trustee").

We are in receipt of your letter dated June 1, 2009 regarding Ms. Samuels' application to the Hardship Program. Please be advised that as established in the enclosed account statement from November 30, 2003, Account No. 1-S-0494 was opened at BLMIS that same month with the amount of \$570,348.49.

Accordingly, Mrs. Samuels claim does not fall into the Pre-1995 Accounts category as set forth in your letter. We request that the Trustee make a determination of Mrs. Samuels' claim as soon as possible since the Trustee appears to have all requisite documents in his possession since this account was opened in 2003.

Also, please direct all future correspondence to our office.

Very truly yours,

Steven R. Schlesinger

Enclosure

cc: Sylvia M. Samuels

Affiliated with  
 Madoff Securities International Limited  
 12 Berkeley Street  
 Mayfair, London W1J 8DT  
 Tel 020 7493 6222

885 Third Avenue  
 New York, NY 10022  
 (212) 230-2424  
 800 334-1343  
 Fax (212) 838-4061

**BERNARD L. MADOFF**  
 INVESTMENT SECURITIES LLC  
 New York □ London

**SYLVIA SAMUELS**

7635 SOUTHAMPTON TERRACE #307  
 TAMARAC FL 33321

PERIOD ENDING  
**11/30/03**

YOUR ACCOUNT NUMBER  
**1-S0494-3-0**

YOUR TAX PAYER IDENTIFICATION NUMBER

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
11/25				NO BALANCE FORWARD			
11/25	550,000		48947	TRANS FROM 15018830 U.S. TREASURY BILL DUE 04/08/2004	JRNL 99.651	548,080.50	570,348.49
11/25	22,267		53324	FIDELITY SPARTAN U.S. TREASURY MONEY MARKET		22,267.00	
				NEW BALANCE		570,348.49	
	22,267			SECURITY POSITIONS	MKT PRICE		
				FIDELITY SPARTAN	99.651		
	550,000			U.S. TREASURY MONEY MARKET			
				U.S. TREASURY BILL DUE 04/08/2004			
				MARKET VALUE OF SECURITIES LONG			
				570,369.50			
				MARKET VALUE OF SECURITIES SHORT			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

**PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES**